

Exhibit C

Task Code Time Breakdown

FOMB
PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0007 ERS - General					
201 - Tasks relating to the Board, its Members, its Staff, its Advisors or its Consultants					
	Partner	Martin J. Bienenstock	789	1.20	\$946.80
		Paul Possinger	789	0.20	\$157.80
	Partner Total			1.40	\$1,104.60
	Associate	Maja Zerjal	789	0.70	\$552.30
	Associate Total			0.70	\$552.30
201 Total				2.10	\$1,656.90
202 - Legal Research					
	Partner	Ehud Barak	759	3.90	\$2,960.10
	Partner Total			3.90	\$2,960.10
	Associate	Elliot Stevens	759	17.40	\$13,206.60
			789	0.20	\$157.80
		Joshua A. Esses	759	4.50	\$3,415.50
	Associate Total			22.10	\$16,779.90
	Law Clerk	Sarah Hughes	260	21.80	\$5,668.00
	Law Clerk Total			21.80	\$5,668.00
202 Total				47.80	\$25,408.00
204 - Communications with Claimholders					
	Partner	Martin J. Bienenstock	789	0.30	\$236.70
		Michael A. Firestein	789	0.10	\$78.90
		Paul Possinger	789	3.10	\$2,445.90
		Stephen L. Ratner	789	0.20	\$157.80
		Steven O. Weise	789	0.70	\$552.30
		Timothy W. Mungovan	789	0.50	\$394.50
	Partner Total			4.90	\$3,866.10

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Task	Title	Name	Rate	Hours	Amount
	Senior Counsel	Michael R. Hackett	789	0.30	\$236.70
	Senior Counsel Total			0.30	\$236.70
	Associate	Elliot Stevens	789	0.30	\$236.70
	Associate Total			0.30	\$236.70
204 Total				5.50	\$4,339.50
205 -	Communications with Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities				
	Partner	Jeffrey W. Levitan	789	0.30	\$236.70
		Paul Possinger	789	0.20	\$157.80
	Partner Total			0.50	\$394.50
	Associate	Maja Zerjal	789	1.70	\$1,341.30
	Associate Total			1.70	\$1,341.30
205 Total				2.20	\$1,735.80
210 -	Analysis and Strategy				
	Partner	Brian S. Rosen	789	0.30	\$236.70
		Jeffrey W. Levitan	759	2.90	\$2,201.10
			789	12.30	\$9,704.70
		Martin J. Bienenstock	789	0.60	\$473.40
		Michael A. Firestein	789	0.20	\$157.80
		Paul Possinger	759	4.10	\$3,111.90
			789	2.10	\$1,656.90
		Stephen L. Ratner	789	0.10	\$78.90
		Steven O. Weise	759	12.50	\$9,487.50
		Timothy W. Mungovan	789	0.50	\$394.50
	Partner Total			35.60	\$27,503.40
	Senior Counsel	Michael R. Hackett	789	0.50	\$394.50
	Senior Counsel Total			0.50	\$394.50

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Task	Title	Name	Rate	Hours	Amount
	Associate	Daniel Desatnik	759	0.90	\$683.10
		Elliot Stevens	759	7.90	\$5,996.10
			789	11.00	\$8,679.00
		Maja Zerjal	759	17.00	\$12,903.00
			789	2.70	\$2,130.30
		William D. Dalsen	789	0.50	\$394.50
	Associate Total			40.00	\$30,786.00
210 Total				76.10	\$58,683.90
212 -	General Administration				
	Law Clerk	Philip Omorogbe	270	3.20	\$864.00
	Law Clerk Total			3.20	\$864.00
	Library	Sherri Cupplo	260	0.70	\$182.00
	Library Total			0.70	\$182.00
212 Total				3.90	\$1,046.00
213-	Labor, Pension Matters				
	Associate	Mee R. Kim	789	2.20	\$1,735.80
	Associate Total			2.20	\$1,735.80
213 Total				2.20	\$1,735.80
215 -	Plan of Adjustment and Disclosure Statement				
	Partner	Brian S. Rosen	759	1.50	\$1,138.50
		Jeffrey W. Levitan	759	6.80	\$5,161.20
	Partner Total			8.30	\$6,299.70
215 Total				8.30	\$6,299.70
218 -	Employment and Fee Applications				
	Associate	Elliot Stevens	759	4.30	\$3,263.70

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
		Mee R. Kim	759	0.60	\$455.40
	Associate Total			4.90	\$3,719.10
	Law Clerk	Philip Omorogbe	260	0.50	\$130.00
	Law Clerk Total			0.50	\$130.00
	Legal Assistant	Natasha Petrov	260	18.70	\$4,862.00
			270	4.80	\$1,296.00
	Legal Assistant Total			23.50	\$6,158.00
218 Total				28.90	\$10,007.10
GRAND TOTAL				177.00	\$110,912.70

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0045 ERS – Altair					
202	Associate	Elliot Stevens	759	3.10	\$2,352.90
	Associate Total			3.10	\$2,352.90
202 Total				3.10	\$2,352.90
210	Partner	Steven O. Weise	759	8.40	\$6,375.60
			789	15.20	\$11,992.80
	Partner Total			23.60	\$18,368.40
210 Total				23.60	\$18,368.40
211	Partner	Jeffrey W. Levitan	789	2.60	\$2,051.40
	Partner Total			2.60	\$2,051.40
	Senior Counsel	Michael R. Hackett	789	2.90	\$2,288.10
	Senior Counsel Total			2.90	\$2,288.10
	Associate	William D. Dalsen	789	3.50	\$2,761.50
	Associate Total			3.50	\$2,761.50
211 Total				9.00	\$7,101.00
212	Legal Assistant	Angelo Monforte	260	5.60	\$1,456.00
		Eamon Wizner	260	14.20	\$3,692.00
		Gabriela A. Urias	260	1.70	\$442.00
		Joseph P. Wolf	260	8.40	\$2,184.00
			270	3.10	\$837.00
		Julia L. Sutherland	260	2.00	\$520.00
		Laura M. Geary	260	1.50	\$390.00
		Lawrence T. Silvestro	260	17.10	\$4,446.00
			270	1.10	\$297.00
		Magali Giddens	260	8.50	\$2,210.00
		Olga A. Golinder	260	5.40	\$1,404.00
		Tiffany Miller	260	3.90	\$1,014.00
	Legal Assistant Total			72.50	\$18,892.00
	Litigation Support	Laurie A. Henderson	260	0.70	\$182.00
	Litigation Support Total			0.70	\$182.00

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
212 Total				73.20	\$19,074.00
218	Legal Assistant	Natasha Petrov	260	0.40	\$104.00
	Legal Assistant Total			0.40	\$104.00
218 Total				0.40	\$104.00
219	Partner	Brian S. Rosen	759	0.30	\$227.70
			789	1.00	\$789.00
		Jeffrey W. Levitan	759	83.20	\$63,148.80
			789	41.30	\$32,585.70
		Jonathan E. Richman	789	0.60	\$473.40
		Kevin J. Perra	759	30.20	\$22,921.80
			789	5.00	\$3,945.00
		Mark Harris	759	0.60	\$455.40
			789	0.30	\$236.70
		Martin J. Bienenstock	759	13.80	\$10,474.20
			789	8.90	\$7,022.10
		Michael A. Firestein	759	3.50	\$2,656.50
			789	0.90	\$710.10
		Paul Possinger	759	8.80	\$6,679.20
			789	2.30	\$1,814.70
		Ralph C. Ferrara	789	1.20	\$946.80
		Stephen L. Ratner	759	7.40	\$5,616.60
			789	7.20	\$5,680.80
		Steven O. Weise	759	98.20	\$74,533.80
			789	55.00	\$43,395.00
		Timothy W. Mungovan	759	20.90	\$15,863.10
			789	9.00	\$7,101.00
	Partner Total			399.60	\$307,277.40
	Senior Counsel	John E. Roberts	759	106.90	\$81,137.10
			789	14.60	\$11,519.40
		Michael R. Hackett	759	61.60	\$46,754.40
			789	32.10	\$25,326.90
	Senior Counsel Total			215.20	\$164,737.80
	Associate	Alexandra K. Skellet	759	3.60	\$2,732.40
		Daniel Desatnik	789	1.10	\$867.90

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Task	Title	Name	Rate	Hours	Amount
		Elliot Stevens	789	0.40	\$315.60
		Maja Zerjal	789	7.50	\$5,917.50
		Matthew J. Morris	789	0.90	\$710.10
		William D. Dalsen	759	40.00	\$30,360.00
			789	32.10	\$25,326.90
	Associate Total			85.60	\$66,230.40
	Law Clerk	Carl Mazurek	260	7.50	\$1,950.00
	Law Clerk Total			7.50	\$1,950.00
	Legal Assistant	Angelo Monforte	260	2.40	\$624.00
		Lawrence T. Silvestro	260	3.40	\$884.00
	Legal Assistant Total			5.80	\$1,508.00
			789	7.20	\$5,680.80
219 Total				713.70	\$541,703.60
GRAND TOTAL				823.00	\$588,703.90

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0046 ERS – Pension Challenge					
201	Partner	Timothy W. Mungovan	759	0.30	\$227.70
	Partner Total			0.30	\$227.70
201 Total				0.30	\$227.70
204	Partner	Guy Brenner	759	3.80	\$2,884.20
		Kevin J. Perra	759	1.80	\$1,366.20
		Martin J. Bienenstock	759	0.30	\$227.70
		Paul Possinger	759	0.80	\$607.20
	Partner Total			6.70	\$5,085.30
204 Total				6.70	\$5,085.30
205	Partner	Guy Brenner	759	0.10	\$75.90
		Timothy W. Mungovan	759	0.30	\$227.70
	Partner Total			0.40	\$303.60
205 Total				0.40	\$303.60
206	Partner	Guy Brenner	759	1.40	\$1,062.60
		Kevin J. Perra	759	0.30	\$227.70
		Martin J. Bienenstock	759	0.60	\$455.40
		Paul Possinger	759	2.20	\$1,669.80
		Stephen L. Ratner	759	0.30	\$227.70
		Timothy W. Mungovan	759	1.30	\$986.70
	Partner Total			6.10	\$4,629.90
206 Total				6.10	\$4,629.90
210	Partner	Guy Brenner	759	1.20	\$910.80
		Kevin J. Perra	759	0.40	\$303.60
		Paul Possinger	759	0.40	\$303.60
		Stephen L. Ratner	759	0.30	\$227.70
		Timothy W. Mungovan	759	0.90	\$683.10
	Partner Total			3.20	\$2,428.80
210 Total				3.20	\$2,428.80
212	Legal Assistant	Angelo Monforte	260	0.40	\$104.00
		Lawrence T. Silvestro	260	2.10	\$546.00

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
		Magali Giddens	260	0.30	\$78.00
		Legal Assistant Total		2.80	\$728.00
212 Total				2.80	\$728.00
GRAND TOTAL				19.50	\$13,403.30

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0048 ERS – Miscellaneous					
206	Partner	Paul Possinger	759	1.20	\$910.80
	Partner Total			1.20	\$910.80
206 Total				1.20	\$910.80
208	Partner	Paul Possinger	759	1.40	\$1,062.60
	Partner Total			1.40	\$1,062.60
	Associate	Steve Ma	759	11.80	\$8,956.20
	Associate Total			11.80	\$8,956.20
208 Total				13.20	\$10,018.80
GRAND TOTAL				14.40	\$10,929.60